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**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

APPLICANT: Kazuhiro ABE et al.

TITLE: DECORATIVE MATERIAL AND DECORATIVE SHEET

THE COMMISSIONER FOR PATENTS

P.O. Box 1450

Alexandria, VA 22313-1450

**AMENDED CLAIMS**

1-12. (cancelled)

13. (new) A decorative material, wherein a luster adjusting resin layer, which is formed of a cross-linked cured material of an ionizing radiation curing resin composition containing a delustering silica, is provided on a base material, and the delustering silica is a silica whose surface is treated with a fatty acid based wax.

14. (new) A decorative material, wherein a luster adjusting resin layer, which is formed of a cross-linked cured material of an ionizing radiation curing resin composition containing a delustering silica, is provided on a base material, and the luster adjusting resin layer further contains either one or both of a magnesium hydroxide and a magnesium carbonate, as a filler.

15. (new) The decorative material according to claim 13, wherein the luster adjusting resin layer is formed partially, in a pattern, to form a convex-concave surface design of the luster adjusting resin layer.

16. (new) The decorative material according to claim 14, wherein the luster adjusting resin layer is formed partially, in a pattern, to form a convex-concave surface design of the luster adjusting resin layer.

17. (new) A method for manufacturing, the decorative material according to claim 13, wherein the ionizing radiation curing resin composition is formed into the luster adjusting resin layer, with no solvent, by using a doctor blade and a gravure plate.

18. (new) A method for manufacturing, the decorative material according to claim 14, wherein the ionizing radiation curing resin composition is formed into the luster adjusting resin layer, with no solvent, by using a doctor blade and a gravure plate.

19. (new) A decorative sheet, wherein a convex pattern is formed on a base material sheet,

the convex pattern is formed of a cross-link curing resin ink, and

a non-printed part is covered with the ink flown from a printed part by the ink to the non-printed part, so that the ink of the convex shape of the printed part is remained.

20. (new) The decorative sheet according to claim 19, wherein the cross-link curing resin comprises: a delustering silica for adjusting luster; and a fine particle silica whose average particle diameter is smaller than the delustering silica.

21. (new) The decorative sheet according to claim 19, wherein the cross-link curing resin is an ionizing radiation curing resin.

22. (new) The decorative sheet according to claim 21, wherein the ionizing radiation curing resin contains an aluminum hydroxide.

23. (new) The decorative sheet according to claim 21, wherein the ionizing radiation curing resin contains the delustering silica for adjusting luster, and further, contains either of a magnesium hydroxide and a magnesium carbonate, as a filler.

24. (new) The decorative sheet according to claim 21, wherein the ionizing radiation curing resin contains the delustering silica for adjusting luster, and

the delustering silica is a silica whose surface is treated with a fatty acid based wax.

25. (new) A method for manufacturing the decorative sheet according to claim 23, wherein the convex pattern, which is formed of the ionizing radiation curing resin containing the delustering silica, is formed on the decorative sheet, and

the ionizing radiation curing resin ink is formed into the convex pattern, with no solvent, by using a doctor blade and a gravure plate.

26. (new) A decorative plate, wherein the decorative sheet according to claim 19 is laminated on an adhered base material so that the base material sheet is faced to the adhered base material.